



## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **Proposed Collection; Comment request for Notice of Medical Necessity Criteria under the Mental Health Parity and Addiction Equity Act of 2008**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning Notice of Medical Necessity Criteria under the Mental Health Parity and Addiction Equity Act of 2008.

**DATES:** Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION DOCUMENT IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Please include OMB Number 1545-2165 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Sara Covington, at (202) 317-5744, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet [sara.l.covington@irs.gov](mailto:sara.l.covington@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

**Title:** Notice of Medical Necessity Criteria under the Mental Health Parity and Addiction Equity Act of 2008.

**OMB Number:** 1545-2165.

**Abstract:** This document contains previously approved final rules implementing the Paul Wellstone and Pete Domenici Mental Health Parity and Addiction Equity Act (MHPAEA) of

2008, which requires parity between mental health or substance use disorder benefits and medical/surgical benefits with respect to financial requirements and treatment limitations under group health plans and group and individual health insurance coverage.

**Current Actions:** The Consolidated Appropriation Act (the Act) amended MHPAEA, in part, by expressly requiring group health plans to perform and document a comparative analysis of the design and application of any non-quantitative treatment limitations (NQTLs) that apply to medical/surgical and mental health and substance use disorder benefits. The increase in hour burden is associated with the ICRs related to the comparative analysis that is required to meet the MHPAEA related requirements.

**Type of Review:** Revision of a currently approved collection.

**Affected Public:** Business or other for-profit organizations, individuals or households, and not for profit institutions.

**Estimated Number of Respondents:** 1,413,420.

**Estimated Time Per Response:** 2.1557.

**Estimated Total Annual Burden Hours:** 3,046,961.

The following paragraph applies to all the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request For Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents,

including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: June 17, 2022.

Andres Garcia Leon,  
Supervisory Tax Analyst.

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